

MOST FREQUENTLY ASKED QUESTIONS AT
finansiska.poddrska@ujp.gov.mk
RELATED TO THE FINANCIAL SUPPORT MEASURES

1. WHAT FORMS SHALL SELF-EMPLOYED BUSINESS ENTITIES SUBMIT TO RECEIVE FINANCIAL SUPPORT?

Self-employed business entities that do not have other employees and are employed for themselves shall prepare the MPIN calculation in the same way as for the previous months, without entering the code 5000 for financial support.

Code 0050 shall be entered into box 3.17 for full-time work or code 0047 for part-time work, while code 001 shall be entered into box 3.17 b. Based on the BFS-SVD Request submitted, the owner shall receive their financial support to their transaction account.

2. WHAT IS THE PROCEDURE FOR SELF-EMPLOYED BUSINESS ENTITIES THAT HAVE EMPLOYEES, i.e. STs (SOLE TRADERS)?

Self-employed business entities that have employees, i.e. STs shall submit the BFP-IP Request for financial support regarding their employees, while the MPIN calculation shall be prepared as follows:

- Regarding the owner, the MPIN calculation shall be prepared as for the previous months, without entering the code 5000 for financial support, where code 0050 shall be entered into box 3.17 for full-time work or code 0047 for part-time work, while code 001 shall be entered into box 3.17 b.
- Regarding the employees, code 5000 shall be entered into box 3.4 b, where code 0050 shall be entered into box 3.17 for full-time work or code 0047 for part-time work, while code 050 shall be entered into box 3.17 b.

3. WHAT PROBLEMS CAN BE CAUSED IF THE PAYROLL CALCULATION IS RE-SUBMITTED, i.e. IF ONE CALCULATION IS ACCEPTED WITH FINANCIAL SUPPORT APPROVED AND ONE IS REJECTED WITH NO FINANCIAL SUPPORT APPROVED?

By submitting the payroll calculation and based on such calculation, you will get an accepted declaration with financial support approved. It **MUST BE PAID IN A BANK**, and then if you need to correct it, you shall submit your correction including the type of Commitment 103.

NOTE: This course of action shall be required to avoid any repeated submission of the payroll calculation.

4. WHICH WORKER CANNOT GET FINANCIAL SUPPORT?

Any employer applying for financial support may not use financial support for an employee if:

The net salary of such employee for the last three months before submitting the Request was higher than MKD 39,900 for each month, in proportion to the hours of reported working hours (either full-time or part-time) or the employee was employed for a period of less than three months, where the employee's net salary was higher than MKD 39,900 each month within the period for which the employee was registered for employment, in proportion to the hours of reported working hours (either full-time or part-time).

5. WHY DOES THE ERROR (622) - THE SELF-EMPLOYED PERSON MAY NOT USE A PAYROLL FINANCIAL SUPPORT - OCCUR FOR BUSINESS ENTITIES, I.E. SOLE TRADERS THAT HAVE EMPLOYEES FOR WHOM PAYROLL FINANCIAL SUPPORT REQUESTS HAVE BEEN APPROVED?

Regarding employees, subsidized contributions are implemented by entering an adequate code into the MPIN, i.e. code 620 into box 3.23, while entering the code 5000 also refers to payroll financial support for employees whose monthly salaries are up to MKD 14,500.00 each. The “natural person”, i.e. the owner shall - upon a request submitted in e-PDD (e-Personal Income Tax) - be paid the financial support to the transaction account on which such person performs their business activity transactions, if they meet the requirements stipulated in the Regulation on Financial Support for Payment of Funds to Natural Persons Performing Business Activity as Self-employed Entities (“Official Gazette of the RNM” No. 92/2020).

6. WHEN SHALL I SUBMIT A MPIN?

After receiving the accepted Request from the e-Taxes system, you can submit a payroll calculation through the new client software that you should download from the Public Revenue Office (PRO)’s website.

7. WRONG TRANSACTION ACCOUNT AT THE PRO

If you have a wrong transaction account, along with the **PRO-RDO** Application for changes to data, you shall be required to register the taxpayer’s new transaction account as soon as possible.

8. PERIOD FOR SUBMISSION OF BFP-IP FINANCIAL SUPPORT

The employer applying for financial support shall submit the Request through the e-Taxes system of the Public Revenue Office by the 7th day of the current month for the previous month, while the completeness of such Request shall be confirmed by the Public Revenue Office within 3 days as from the day of receipt thereof.

9. WHAT IS THE PERIOD FOR SUBMISSION OF THE BS-PZSO REQUEST?

The deadline for submission of the BS-PZSO Request is the 5th day of the current month for the previous month.

If you have submitted a Request and received a notification from the e-Taxes system that you have a filling-in error, you may submit the Request as soon as possible.

Newly established companies in 2020 are not covered by these regulations and therefore, they shall not be allowed to apply for these measures. Sole Traders shall submit their Requests through the e-Personal Income Tax system.

10. QUESTION REGARDING THE MPIN ERROR 614 - THE REQUEST IS NOT COMPLETE

This problem can occur if the system synchronization is not completed. The data from the e-Taxes system are transferred to the MPIN system and they take certain time to be transferred.

In this case, you shall be required to re-submit your MPIN calculation on which you shall receive a notification with code 619 that the financial support is accepted.

11. WHICH ACCOUNT DO FINANCIAL SUPPORT FUNDS ARRIVE AT?

According to the Decree of the Government of the RNM, the payroll calculation submitted shall be processed by the PRO, which shall inform the RNM Government on the employers meeting the

requirements for payroll financial support, followed by payment of salaries. The employer shall, upon receipt of such financial support, pay the salaries for the month for which financial support was requested. In case your account is blocked, the funds shall go to your transaction account.

12. WITHDRAWAL OF THE CALCULATION 101 - FOR REGULAR SALARY PAYMENT 2

Withdrawal of an already paid payroll calculation by the Commitment 101 shall not be possible; however, you may submit the Correction 103 for the salaries paid if you wish to make any corrections for the respective month.

13. WITHDRAWAL OF FINANCIAL SUPPORT REQUEST, WHILE HAVING AN APPROVED REQUEST FOR SUBSIDIZED CONTRIBUTIONS

If you do not wish to apply, along with the BFP-IP Request, you shall submit a calculation without using the financial support code 5000; however, if you meet the requirements for subsidized contributions, along with the form BS-PZSO Request, you shall enter the code 620 in box 3.23 of your MPIN calculation.

14. WHO SHALL PAY THE FINANCIAL SUPPORT?

The Government of the Republic of North Macedonia shall pay the financial support to the employer. After processing the MPIN calculation, the PRO shall inform the employer within the calculation itself by using code 619 - You meet the financial support requirements - including the total amount of such support. The PRO shall inform the Government of the Republic of North Macedonia about the employers meeting the requirements for this measure.

Financial support shall be paid by the 10th day of the current month for the previous month.

15. REQUEST SUBMITTED, BUT NO RESPONSE FROM PRO

After submitting the Financial Support Request (BFP-IP and BS-PZSO), the person that has submitted such Request through the e-Taxes system (i.e. the person authorized for submitting requests and applications) shall see in their profile of the Request an indication that the Request was received by the PRO with status - complete or incomplete.

When the Request is processed, the same person shall receive via their e-mail address information that the Request is accepted.

When you receive an e-mail that the Request has been accepted, you can complete and submit your calculation through the MPIN Form (which is published on the PRO website) by filling in the appropriate codes for financial support and/or subsidized contributions.

16. WHAT IS THE PROCEDURE FOR SBEs (SELF-EMPLOYED BUSINESS ENTITIES)?

- Self-employed business entities (SBEs) such as lawyers, caterers, taxi drivers, craftsmen, etc. may exercise their right to financial support by submitting a Request, i.e. BFS-SVD Form through the e-PIT system, if they meet the requirements of the Regulation.
- Regarding their employees, SBEs (Self-employed Business Entities) can use the measure to subsidize 50% of their salary contributions by entering code 620 into box 3.23, and to receive financial support for salaries of up to MKD 14,500.00 each, by entering code 5000 into box 3.4 b. SBEs shall be entitled to financial support for themselves with regard to salary contributions and they shall exercise such right by presenting data in the MPIN calculation on both their Pension and Disability Insurance Contribution and Health Insurance Contribution.

17. WHAT IS THE PROCEDURE IF THEY DO NOT WANT TO USE THE FINANCIAL SUPPORT AND WISH TO RETURN THE FUNDS?

If the taxpayer does not want to use the financial support, the taxpayer may return the received funds to the following account, by using the PP-50 payment order:

RECEIVER: BUDGET OF THE RNM

100000000063095

Treasury account: 630010001963019

Income code: 725939 Program 00

Purpose of transfer: Return of funds to bank acc. no. 040010007863713 Sub-account 4649900 Program P1

18. MANNER OF FILLING OUT BOX "GJ (F IN LATIN ALPHABET)"

When you receive the following message from the e-Taxes system

status_od_obraot+Baraweto e nekompletno - vo rubrikata í baratelot ne gi ozna~il / nesoodvetno gi ozna~il uslovite a) b) v)

- If you are a company registered in the Central Registry prior to 2019, check the box only under **a)**
- If you are a company registered in the Central Registry after March 2019, check the box only under **b)**
- If you are a seasonal worker, check the box under **v)** (i.e. **c)** in Latin alphabet)

19. WHAT SHOULD YOU DO WHEN YOU GET THE NEXT MESSAGE (WRONG CODE OF ACTIVITY IN BOX "V" ("C" IN LATIN ALPHABET)?

When you receive the following message from the e-Taxes system

"status_od_obraot+ Baraweto e nekompletno – Vo rubrikata V sifrata na dejnost se razlikuva od shifrata vo registarot na danocni obvrznici"

you shall enter the activity code with a dot (for example, 69.80) into box V (C). We inform you that the data regarding the activity code are downloaded electronically from the Central Registry, i.e. from the final account submitted for 2020, such that if the Central Registry estimates that the activity code will change in accordance with the final account processing, it shall ex officio change the code of activity and notify the taxpayer thereof.

You shall obtain information on the exact activity code from the Central Registry.

20. WHAT HAPPENS WHEN TAXPAYERS' ACCEPTED DECLARATION WITH AN APPROVED FINANCIAL SUPPORT IS ELIMINATED BY REJECTED DECLARATION WITH NO FINANCIAL SUPPORT?

In cases where taxpayers' accepted declaration with approved financial support has been eliminated by a rejected declaration where there is no financial support, and where such taxpayers have already received funds on their transaction account, they shall be required to return the money by using the PP 50 payment order as follows:

Receiver: Budget of the Republic of North Macedonia

100000000063095

Treasury account: 630010001963019

Income account: 725939 Program 00

Purpose of transfer: Return of funds to bank acc. no. 040010007863713, Sub-account 464990, Program P1

Taxpayers shall provide proof that they have returned the money, such that the amount of approved financial support will be reversed and they will be able to submit a new calculation for obtaining financial support.

21. FINANCIAL SUPPORT REQUEST SUBMITTED (BOTH REQUEST AND DECLARATION APPROVED); FUNDS HAVE NOT ARRIVED AT THE ACCOUNT (I.E. THEY HAVE NOT BEEN TRANSFERRED FOR MORE THAN 10 DAYS)

The Public Revenue Office shall provide the files prepared for approved financial support to the RNM Government, which shall transfer the funds to any active transaction account of the employer.

NOTE: Taxpayers shall check with the Public Revenue Office register whether they have entered their transaction account or they have entered a wrong (closed) transaction account, and by using the PRO-RDO Form register their relevant transaction account with the Public Revenue Office.

22. FINANCIAL SUPPORT REQUEST SUBMITTED (BOTH REQUEST AND DECLARATION APPROVED FOR A NUMBER OF PERSONS); FUNDS HAVE ARRIVED AT THE ACCOUNT ONLY FOR ONE PERSON

An employer may not use the financial support measure for any employees who:

- Have had a salary higher than MKD 39,900 in the last 3 months (for each individual month, in proportion to the hours of reported working hours - either full-time or part-time) or if they have been in employment for a period shorter than three months prior to submitting the Request;
- Employees on whom exemption from contributions is applied through the “Macedonia Employs” Project;
- Employees who have an additional part-time work with another employer, in accordance with Article 121 of the Labor Law;
- Employees for whom a measure of subsidized contributions is used (except for the most affected sectors receiving financial support); and
- If the M1/M2 Application is not filed in the integrated payment system.

23. OVERLAPPING OF FOLIO NUMBERS

What shall be required if the accepted declaration with approved financial support is eliminated (covered)?

The taxpayer shall return the money by using the PP 50 payment order as follows:

Receiver: Budget of the Republic of North Macedonia

10000000063095

Treasury account: 630010001963019

Income account: 725939 Program 00

Purpose of transfer: Return of funds to bank acc. no. 040010007863713, Sub-account 464990, Program P1

Taxpayers shall provide proof that they have returned the money, such that the amount of approved financial support will be reversed and they will be able to submit a new calculation for obtaining financial support.

24. WHY DOES THIS MESSAGE, i.e. WARNING 614 - NO COMPLETE REQUEST APPROVED FOR FINANCIAL SUPPORT 14,500 - APPEAR?

This message appears if the system synchronization has not been completed, i.e. the data from the e-Taxes system are transferred to the MPIN system and it takes some time to transfer them.

To submit an MPIN calculation, it shall be required to wait for 24 hours as from receiving the e-Tax message.

25. WHY HAVE I RECEIVED A REDUCED FINANCIAL SUPPORT AMOUNT?

The amount of financial support depends on the hours worked by the employee. If you have a part-time job, then it shall not be MKD 14,500, but MKD 7,250. If you have an employee at the expense of the Health Insurance Fund, the amount of support shall also be reduced by those hours.

Support shall be paid up to the maximum amount of the calculated gross salary, and if there is a taxpayer with salaries lower than MKD 14,500, such taxpayer shall be paid up to the amount of the gross salary calculated.

26. WHY CAN'T A TOURIST AGENCY USE BOTH MEASURES; THEIR ACTIVITY CODE HAS NOT BEEN CHANGED IN THE CENTRAL REGISTER?

There are a number of requirements to be met for using the measure, not only with regard to business activity; there shall be no losses for two years in a row, no loans for more than 90 days and the entity shall not be published on the list of debtors as of 29 February 2020.

27. HOW CAN I SEE IF I HAVE RECEIVED MONEY ON MY PAYMENT CARD?

You can check your payment card on the platform www.kupidomashno.gov.mk and if you are not on it, you can contact the e-mail finansiskimerki@gs.gov.mk

28. AM I ENTITLED TO A TOURISM VOUCHER?

You can check this on the website domasiedoma.gov.mk